

FIGURE 1

100

101

Demo Company		
TRIAL BALANCE		
as at June 30, 1999		
	DEBIT	CREDIT
0 Cash	254.27	
1 Bank-current	2 853.74	
5 Credit card		400.62
100 Accounts receivable	1 200.30	
200 Inventories	3 468.00	
500 Fixed assets	10 000.00	
505 Accrued dep.		1 500.00

FIGURE 1a

Demo Company		
BALANCE SHEET		
as at June 30, 1999		
ASSETS		
Current assets		
Cash	2 707.39	} 102
Accounts receivable	1 200.30	
Inventories	3 468.00	

	7 375.69	} 106
Fixed assets		
	8 500.00	

	15 875.69	=====

FIGURE 1b

FIGURE 2

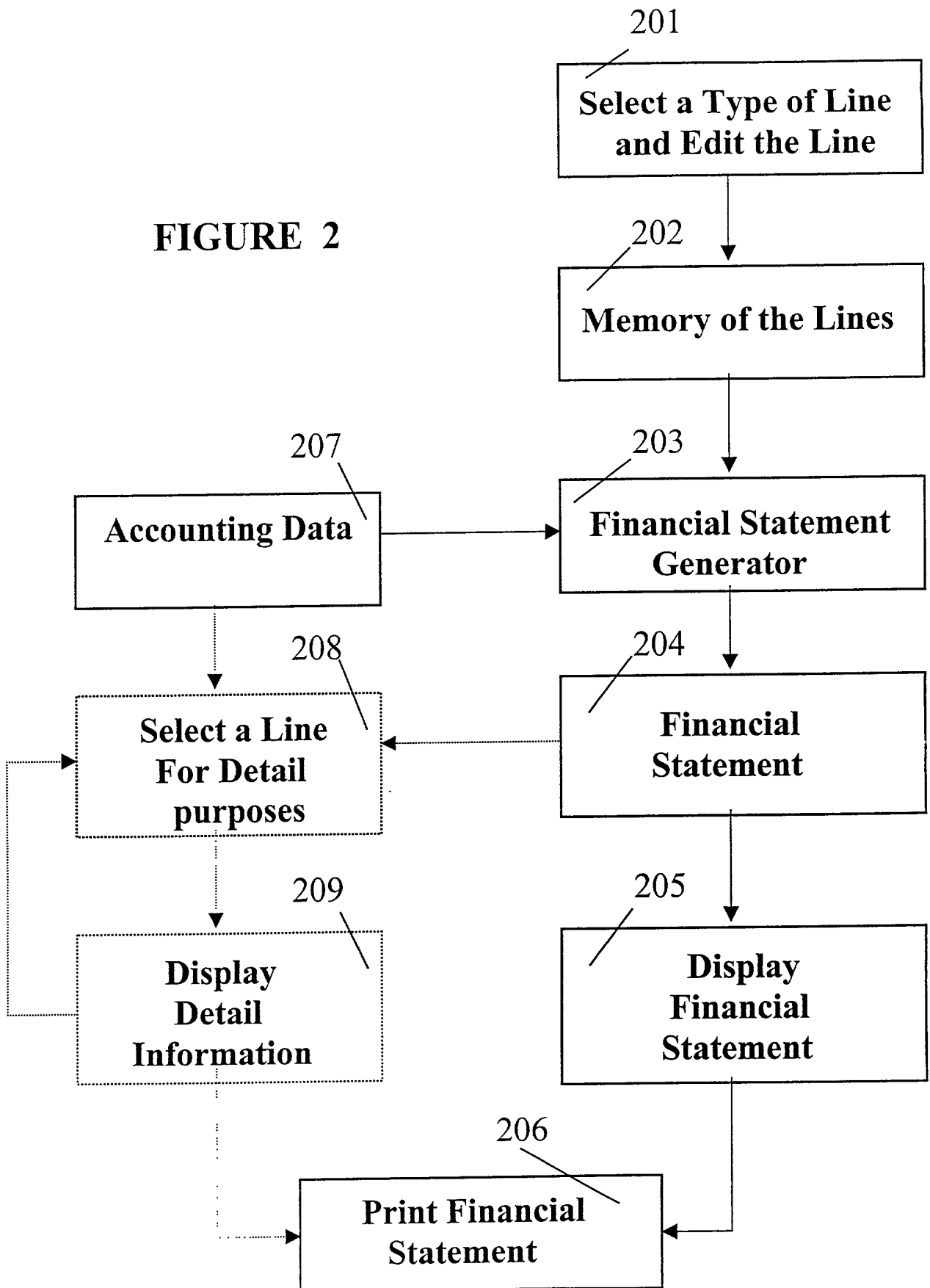
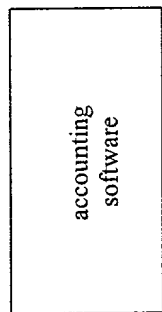


FIGURE 3

Accounting data

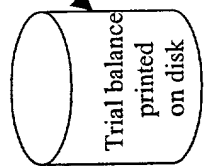
301



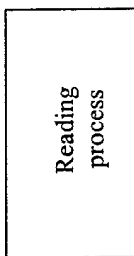
accounting data

300

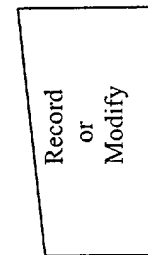
302



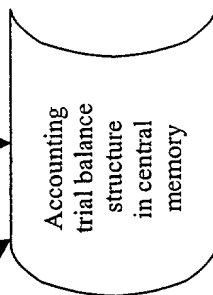
303



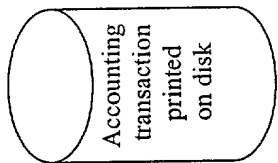
305



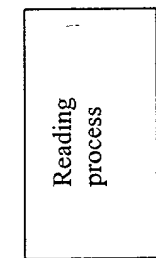
304



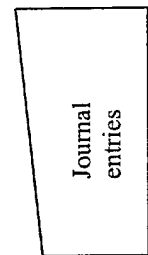
306



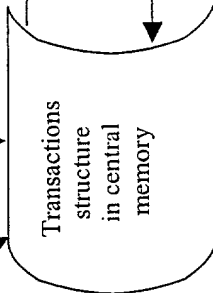
307



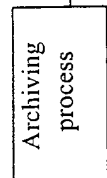
312



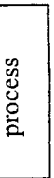
308



309



311



310

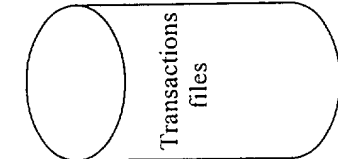


FIGURE 4

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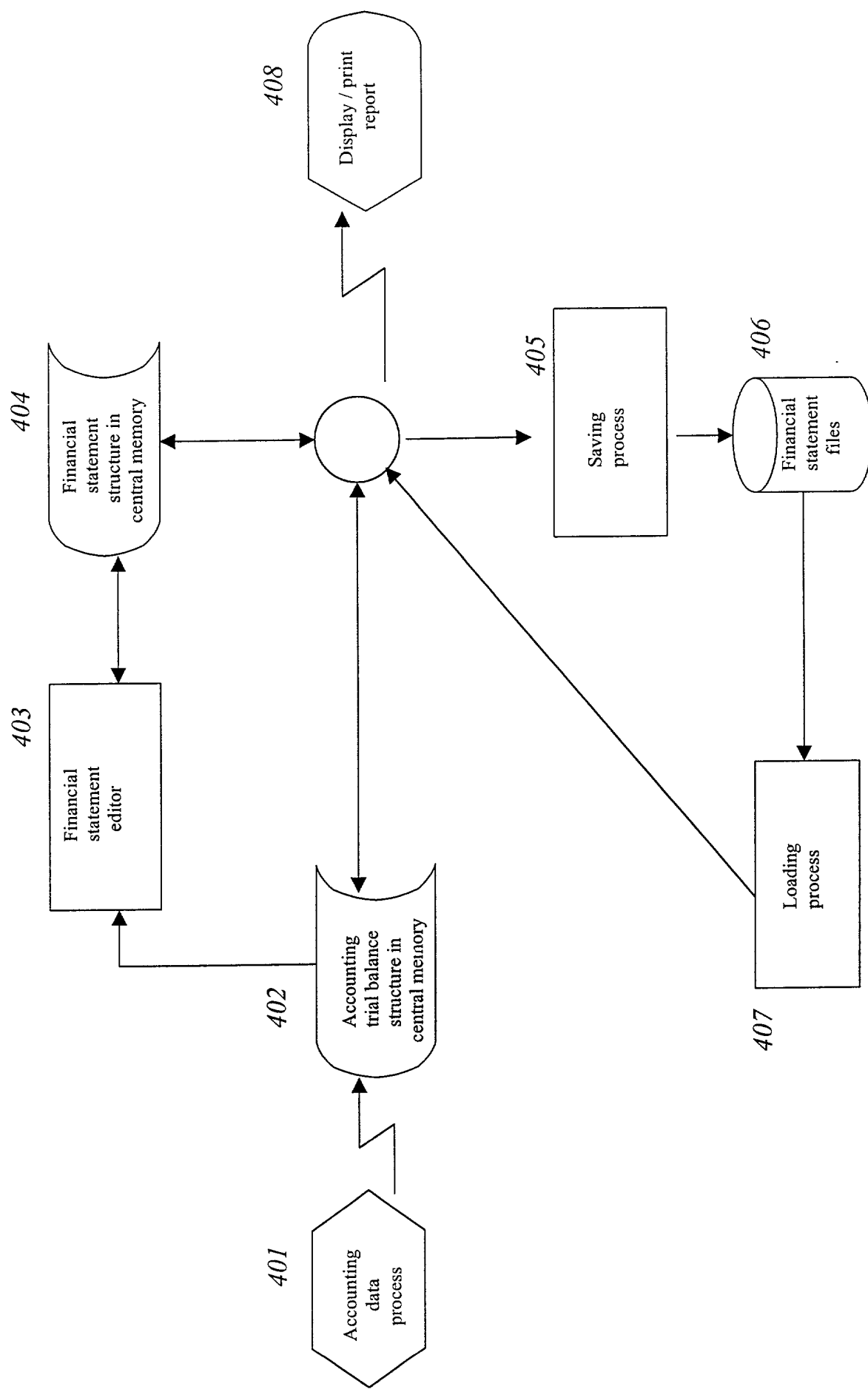


FIGURE 5

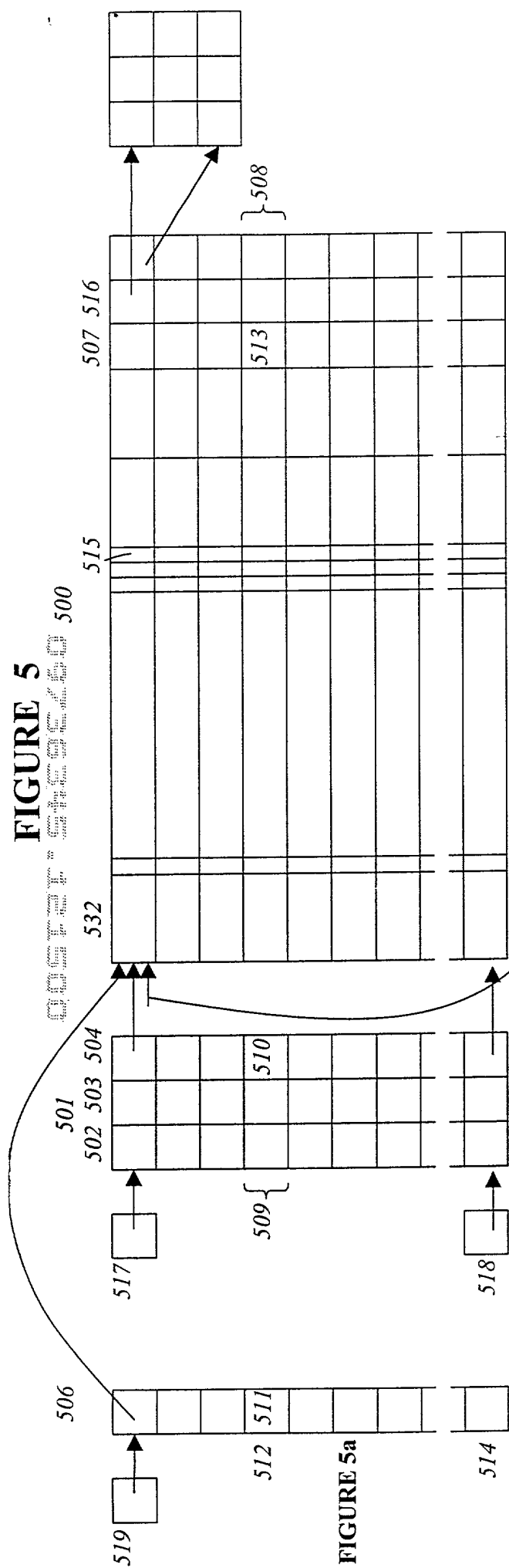


FIGURE 5b

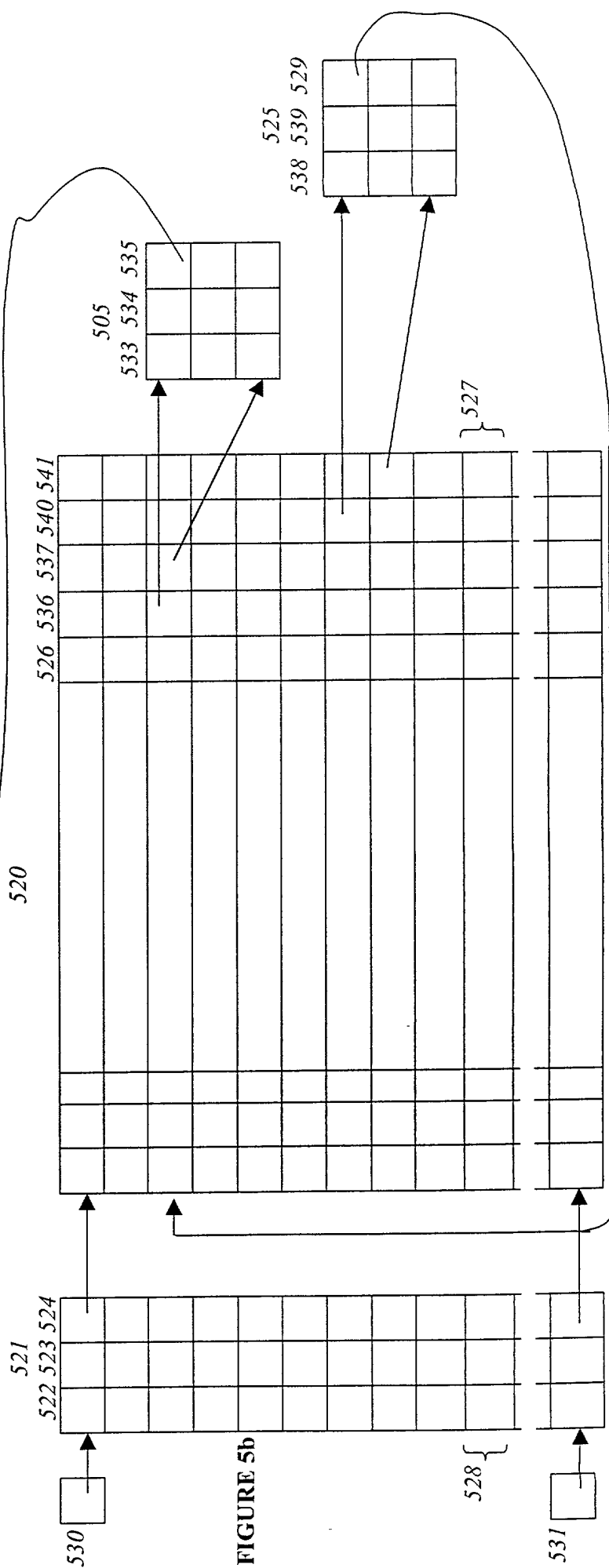
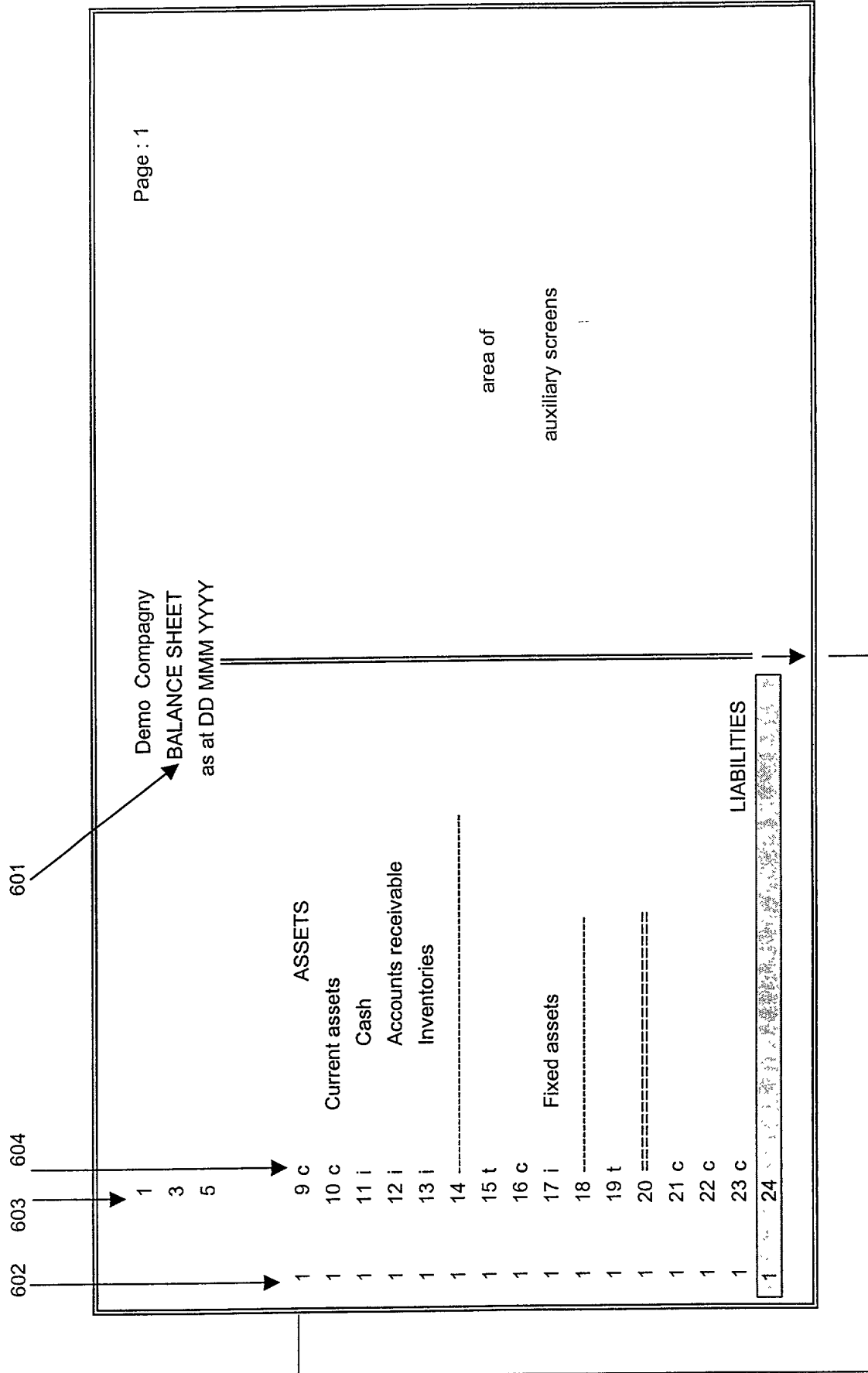


FIGURE 6



OFFICE OF THE
FIGURE 7

1

3

5

Demo Compagny

BALANCE SHEET

as at DD MMM YYYY

Page : 1

0. F/S item

1. total

2. comment line

3. -----

4. -----

5. =====

701

702

703

704

705

706

707

708

ASSETS

Current assets

Cash

Accounts receivable

Inventories

Fixed assets

10 c

11 i

12 i

13 i

14 -----

15 t

16 c

17 i

18 -----

19 t

20 =====

21 c

22 c

23 c

24

LIABILITIES

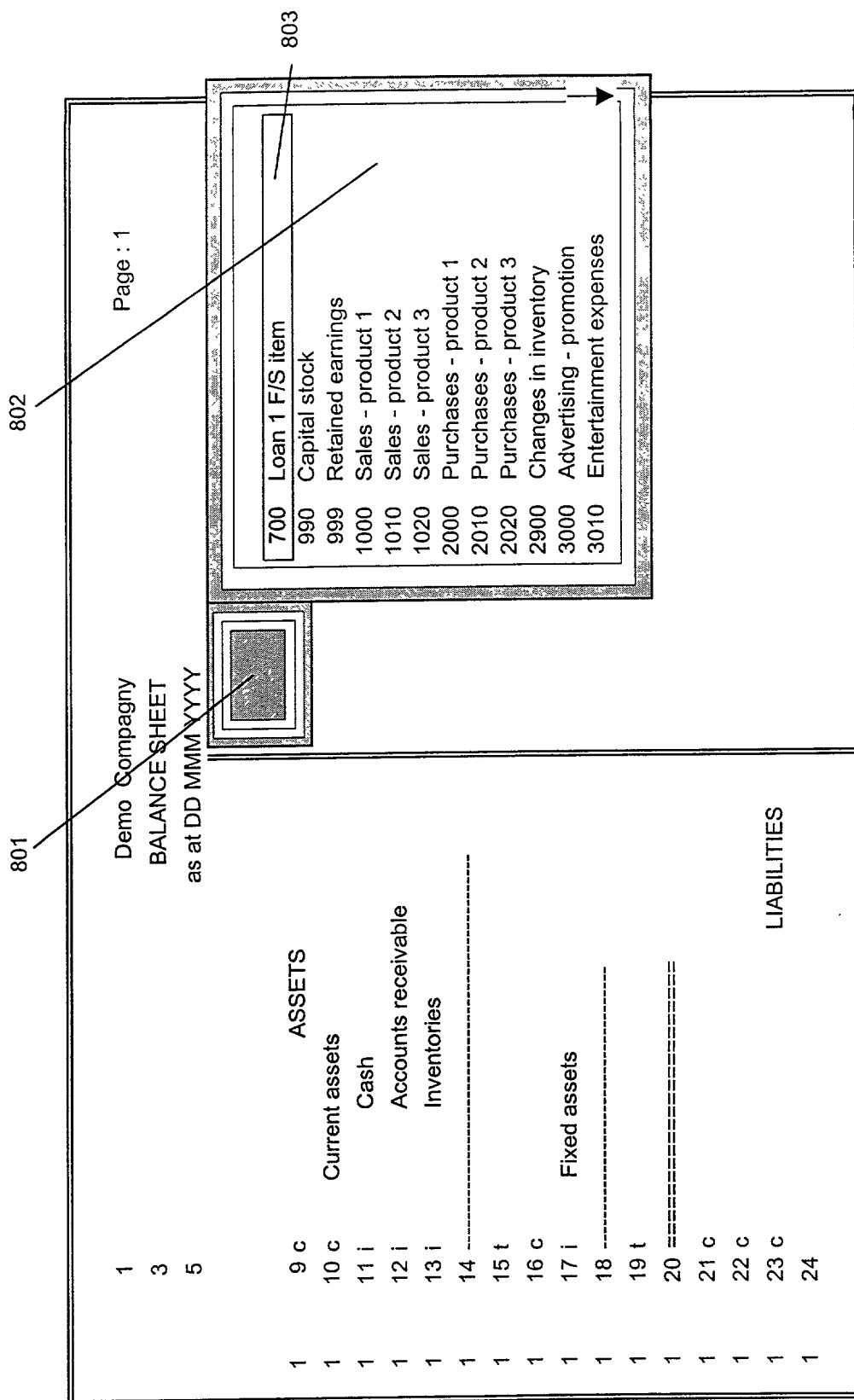


FIGURE 9

901

1 Demo Company
3 BALANCE SHEET
5 as at DD MMM YYYY

9 c ASSETS
10 c Current assets
11 i Cash
12 i Accounts receivable
13 i Inventories
14 -----
15 t
16 c
17 i Fixed assets
18 -----
19 t

902

Page : 1

1 11 i Cash
1 12 i Accounts receivable
1 13 i Inventories
1 17 i Fixed assets

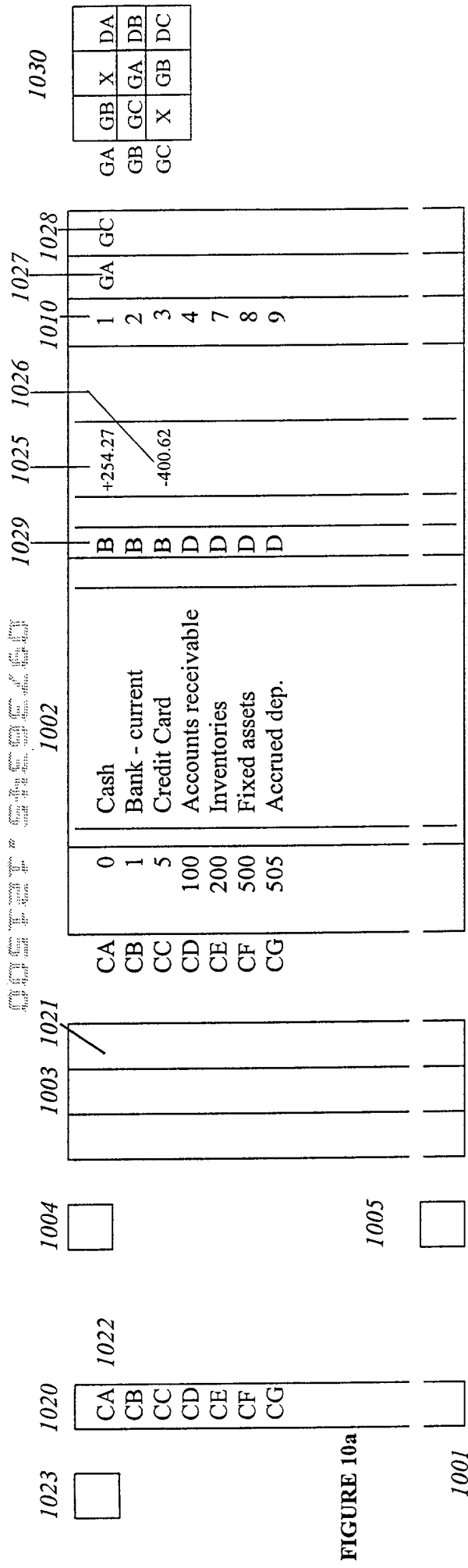
[illegible]

FIGURE 10a

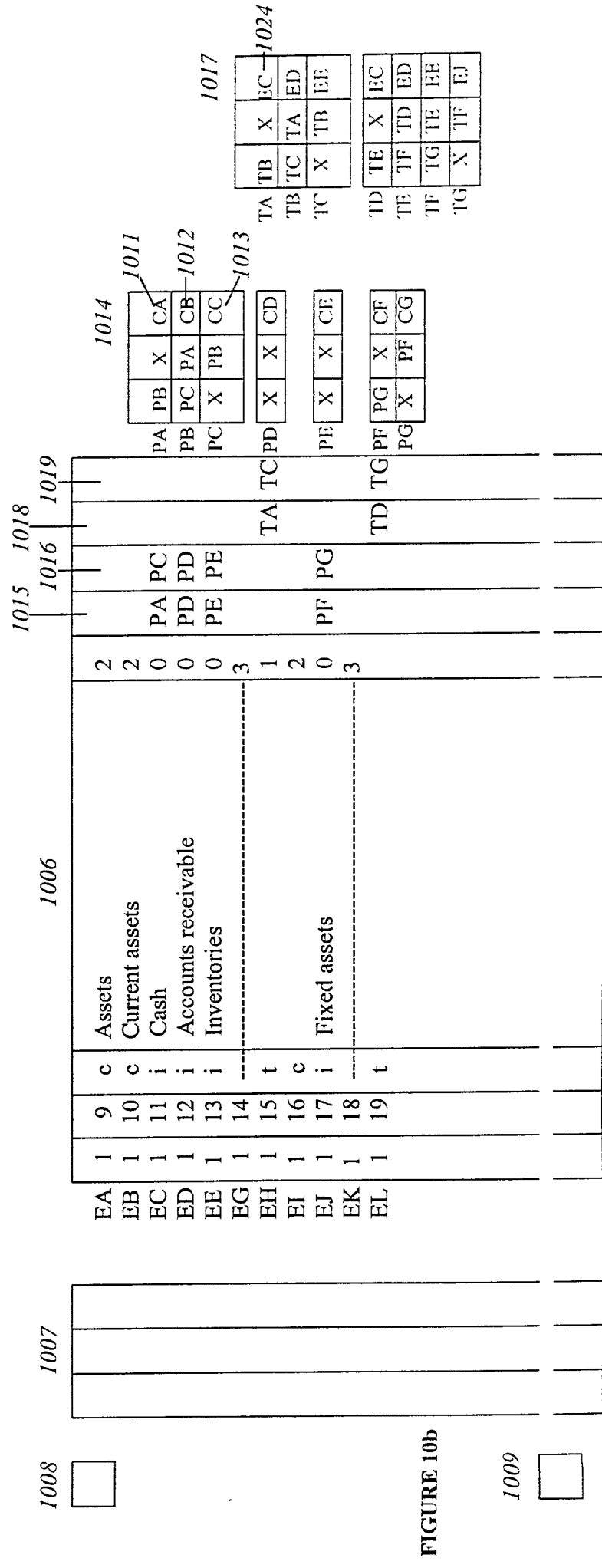


FIGURE 10b

FIGURE 11

MASTR.DAT

biggest_link	:	40	1101
nbr_accts	:	40	
nbr_trans	:	113	1102
carryover_date	:	730	
closing_date	:	729039	
password	:		
company_name	:	DEMO COMPANY	
attribut	:	7	
drive_DAT	:		
drive_BCK	:		
drive_HIS	:		1103
nbr_files_his	:	0	

FIGURE 12

1201

CHART.DAT

.....0 ,	Petty cash	B , b ,	0.00 ,	0.00 ,	1
.....1 ,	Bank	B , b ,	0.00 ,	0.00 ,	2
...10 ,	Credit card	B , b ,	0.00 ,	0.00 ,	3
.100 ,	Accounts receivable.....	B , b ,	0.00 ,	0.00 ,	4
.105 ,	C.T.I.....	D , b ,	0.00 ,	0.00 ,	5
.106 ,	R.T.I.	D , b ,	0.00 ,	0.00 ,	6
.200 ,	Inventories	D , b ,	0.00 ,	0.00 ,	7
.500 ,	Computer.....	D , b ,	0.00 ,	0.00 ,	8
.505 ,	Accrued dep.-computer.....	D , b ,	0.00 ,	0.00 ,	9
.600 ,	Accounts payable.....	B , b ,	0.00 ,	0.00 ,	10
.605 ,	T.P.S. payable.....	C , b ,	0.00 ,	0.00 ,	11
.606 ,	T.V.Q. payable.....	C , b ,	0.00 ,	0.00 ,	12
.607 ,	Taxes - net amount.....	C , b ,	0.00 ,	0.00 ,	13
.700 ,	Loan.....	C , b ,	0.00 ,	0.00 ,	14
.990 ,	Capital stock.....	C , b ,	0.00 ,	0.00 ,	15
.999 ,	Retained earnings.....	C , b ,	0.00 ,	34733.00 ,	16
1000 ,	Sales - product 1.....	C , & ,	0.00 ,	-90000.00 ,	17
1010 ,	Sales - product 2.....	C , & ,	0.00 ,	-70000.00 ,	18
1020 ,	Sales - product 3.....	C , & ,	0.00 ,	-30000.00 ,	19
2000 ,	Purchases - product 1.....	D , & ,	0.00 ,	50000.00 ,	38
2010 ,	Purchases - product 2.....	D , & ,	0.00 ,	20000.00 ,	39
2020 ,	Purchases - product 3.....	D , & ,	0.00 ,	10000.00 ,	40
2090 ,	Changes in inventory.....	D , & ,	0.00 ,	0.00 ,	20
3000 ,	Travel charges.....	D , & ,	0.00 ,	4500.00 ,	21
3200 ,	Sale charges.....	D , & ,	0.00 ,	1250.00 ,	22
3500 ,	Advertising.....	D , & ,	0.00 ,	9000.00 ,	23
3600 ,	Promotion.....	D , & ,	0.00 ,	1000.00 ,	24
5000 ,	Salaries.....	D , & ,	0.00 ,	37500.00 ,	25
5050 ,	Insurances.....	D , & ,	0.00 ,	520.00 ,	26
5100 ,	Rent.....	D , & ,	0.00 ,	9000.00 ,	27
5200 ,	Electricity.....	D , & ,	0.00 ,	1500.00 ,	28
5300 ,	Telephone.....	D , & ,	0.00 ,	1950.00 ,	29
5400 ,	Stamps.....	D , & ,	0.00 ,	570.00 ,	30
5500 ,	Office stationery.....	D , & ,	0.00 ,	525.00 ,	31
5600 ,	Capital tax.....	D , & ,	0.00 ,	202.00 ,	32
5900 ,	Depreciation - computer.....	D , & ,	0.00 ,	100.00 ,	33
7900 ,	Bank charges.....	D , & ,	0.00 ,	150.00 ,	34
7910 ,	Interests.....	D , & ,	0.00 ,	0.00 ,	35
8000 ,	Other income.....	D , & ,	0.00 ,	0.00 ,	36
9000 ,	Income taxes.....	D , & ,	0.00 ,	7500.00 ,	37

nbr of records : 40

FIGURE 13

FINANCIAL STATEMENT FILE							
1 . 9c	ASSETS.....	2 .		1301			
1 . 10c	Current assets.....	2 .		1302			
1 . 11i	Cash.....	0 ,	1, 2, 3, 32767.	1303			
1 . 12i	Accounts receivable.....	0 ,	4, 32767.	1304			
1 . 13i	Inventories.....	0 ,	7, 32767.	1305			
1 . 14	-----	3 .					
1 . 15t	.....	1 ,	1, 4, 7, 32767.	1306			
1 . 16c	.....	2 .					
1 . 17i	Fixed assets.....	0 ,	8, 9, 32767.	1307			
1 . 18	-----	3 .					
1 . 19t	.....	1 ,	1, 4, 7, 8, 32767.	1308			
1 . 20	=====	5 .					
1 . 21c	.....	2 .					
1 . 22c	LIABILITIES....	2 .					
1 . 23c	Current liabilities.....	2 .					
1 . 24c	Accounts payable.....	2 .					
1 . 25i	and accrued charges.....	0 ,	11, 12, 13, 15, 6, 10, 32767.				
1 . 26c	.....	2 .					
1 . 27i	Loan.....	0 ,	14, 32767.				
1 . 28	-----	3 .					
1 . 29t	.....	1 ,	11, 14, 32767.				
1 . 30	-----	4 .					
1 . 31c	.....	2 .					
1 . 32c	EQUITY.....	2 .					
1 . 33i	Capital stock.....	0 ,	15, 32767.				
1 . 34i	Retained earnings.....	0 ,	16, 32767.				
1 . 35i	Net income.....	0 ,	17, 18, 19, 38, 39, 40, 20, 21, 22, 23.				
24, 25, 26, 27, 28, 29, 30, 31, 32, 33,			34, 35, 36, 37, 32767.				
1 . 36	-----	3 .					
1 . 37t	.....	1 ,	15, 16, 17, 32767.				
1 . 38	-----	4 .					
1 . 39c	.....	2 .					
1 . 40t	.....	1 ,	11, 14, 15, 16, 17, 32767.				
1 . 41	=====	5 .					

1415	Demo Company	1418
	BALANCE SHEET	
	asset June 30, 1999	
	Assets	
	Current assets	
	Cash	254.27
	Bank - current	2 853.74
	Credit card	(400.62)
	Accounts receivable	1 200.30
	Inventories	3 468.00

		7 375.69
	Fixed assets	10 000.00
	Accrued dep.	(1 500.00)

		15 875.69
	=====	
	form feed	

FIGURE 14

FIGURE 15

1501	1502	1503												
Dr	Cr	Cr												
Assets	Liabilities	+ Equity												
=														
<table><tr><td colspan="2"><hr/></td><td></td></tr><tr><td>Expenses</td><td>Revenue</td><td></td></tr><tr><td>Dr</td><td>Cr</td><td></td></tr><tr><td>1505</td><td>1504</td><td></td></tr></table>			<hr/>			Expenses	Revenue		Dr	Cr		1505	1504	
<hr/>														
Expenses	Revenue													
Dr	Cr													
1505	1504													

FIGURE 16

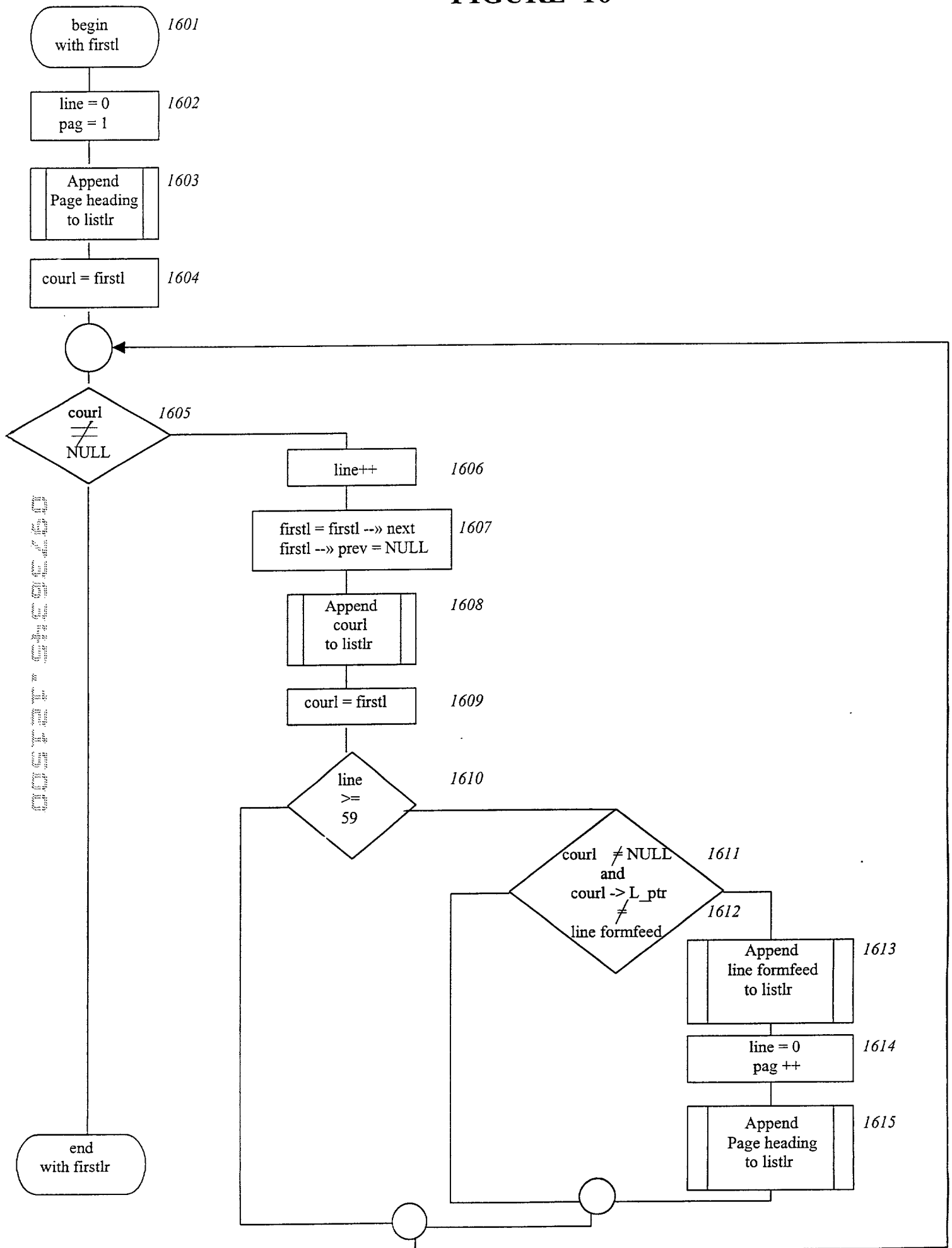


FIGURE 17

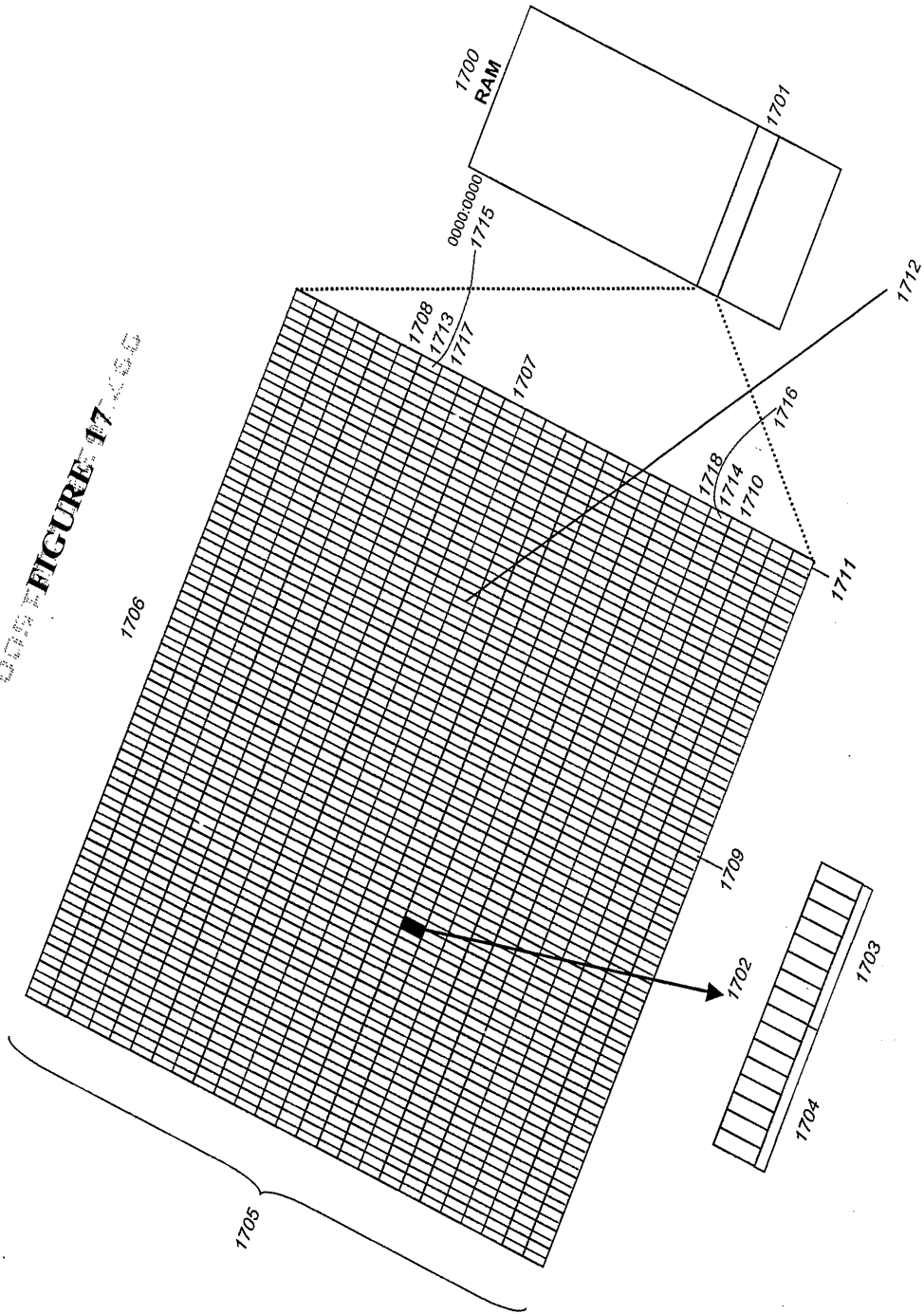


FIGURE 18

Demo Company	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	2 707.39
Cash	1 231.96
Accounts receivable	3 468.00
Inventories	-----
	7 407.35
Fixed assets	8 500.00

	15 907.35
	=====
LIABILITIES	
Current liabilities	
Accounts payable	833.62
Loan	6 000.00

	6 833.62
EQUITY	
Capital stock	1 000.00
Retained earnings	(2 019.56)
Net income	10 093.29

	9 073.73

	15 907.35
	=====

FIGURE 19

1900

Demo Compagny	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	
Cash	2 707.39
Accounts receivable	1 200.30
Inventories	3 468.00

	7 375.69
Fixed assets	
	8 500.00

	15 875.69
	=====

FIGURE 19a

Demo Compagny	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	
Cash	254.27
Bank - current	2 853.74
Credit card	(400.62)
Accounts receivable	1 200.30
Inventories	3 468.00

	7 375.69
Fixed assets	
Accrued dep.	10 000.00
	(1 500.00)

	15 875.69
	=====

} 1901

FIGURE 19b

FIGURE 20

Demo Company

account balance detail

from June 1 1999 to June 30 1999

2008 — 80- TPS receivable

Dr Balance carried over

0.00+D

2005

2006

Date Docum Acct

Description

Amount

2004

2003

2001

2009

1/06/99 102 1

XYZ company

20.86+D

1/06/99 101 80

ref: general journal

10.80+D

2007

2002

Balance as at 30/06/1999

31.66+D

=====

FIGURE 22

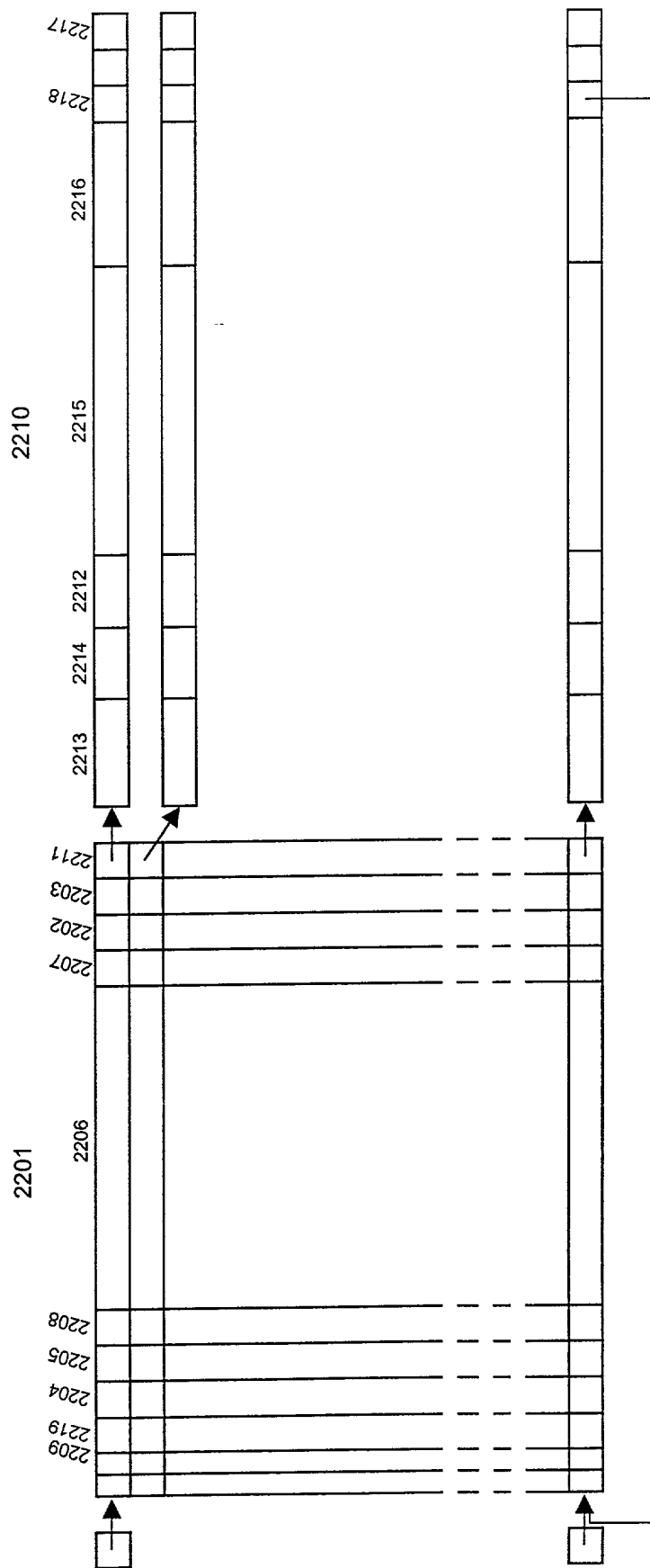


FIGURE 24

2403	2405	2406	2413	2411	
Date	Docum	Allocation	Dr	Cr	
01/06/99	1	5000-Salaries	7 200.00		
01/06/99	1	5020-Rent	6 000.00		
01/06/99	1	5040-Taxes and permits	1 054.20		
01/06/99	1	5050-Insurances	560.00		
01/06/99	1	5060-Electricity	875.41		
01/06/99	1	5070-Heating	554.78		
01/06/99	1	5080-Office stationery	2 035.21		
01/06/99	1	5090-Telephone	704.20		
01/06/99	1	7000-Interests - loan 1	360.00		
01/06/99	1	7900-Bank charges	132.55		
01/06/99	1	to record opening balances as at may 31, 1999			
01/06/99	1	end			
Entry balance 1 :					0.00
					2412
					2409
					2401
					2410
					2408
					2407
					2404

FIGURE 25

2509

1 Bank - current				30/06/99	
Date	Docum	Acct	Description	Amount	
30/06/99	102	2000	xyz entreprise	199.00	✓
30/06/99	102	2010	xyz entreprise	74.25	✓
30/06/99	102	2020	xyz entreprise	24.75	✓
30/06/99	102	680	xyz entreprise	20.86	✓
30/06/99	993006	0	cash deposit	1 000.00	+
30/06/99	103	5060	supplier 2	154.25	-
				318.86	

Book balance :	2 853.74
+ cheques o/s :	165.05
- deposit o/s :	1 000.00
Bank statement :	2 018.79

2503
2505
2506
2507

Total document # 102 : 318.86 2508

2502

2501

FIGURE 26

Demo Company
BALANCE SHEET
as at June 30, 1999

ASSETS

Current assets

Cash

Accounts receivable

Inventories

Fixed assets

LIABILITIES

Current liabilities

Accounts payable

Loan

833.62

15 907.35

11
12
13
14
15
16
17
18

700	Loan 1
990	Capital stock
999	Retained earnings
1000	Sales - product 1
1010	Sales - product 2
1020	Sales - product 3
2000	Purchases - product 1
2010	Purchases - product 2
2020	Purchases - product 3
2900	Changes in inventory
3000	Advertising - promotion
3010	Entertainment expenses

FIGURE 26b

FIGURE 26a